# COMMITTEE ON PAPERS LAID ON THE TABLE
## (2017-2018)

## SIXTEENTH LOK SABHA

## SEVENTEENTH REPORT

**(Presented on 28 December, 2017)**

सत्यमेव जयते

**LOK SABHA SECRETARIAT**
**NEW DELHI**
**December, 2017/Pausa, 1939(Saka)**

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## COMPOSITION OF COMMITTEE ON PAPERS LAID ON THE TABLE (2017-2018)

**Shri Chandrakant Khaire - *Chairperson***

### M E M B E R S

2. Shri Dushyant Chautala
3. Shrimati Veena Devi
4. Shri P.C. Gaddigoudar
5. Shri Laxman Giluwa
6. Shri Choudhury Mohan Jatua
7. Shrimati Mausam Noor
8. Shri Bheemrao B. Patil
9. Shri Sanjaykaka Ramchandra Patil
10. Shri Bishnupada Ray
11. Shri Midhun Reddy
12. Shri Uday Pratap Singh
13. Shri Virendra Singh
14. Shri P.R. Sundaram
15. Shri Manohar Untwal

### SECRETARIAT

1. Dr. Preeti Srivastava - Joint Secretary
2. Smt. Rita Jailkhani - Director
3. Smt. Maya Lingi - Additional Director
4. Shri K. P. Kashyap - Executive Assistant

## INTRODUCTION

I, Chairperson of the Committee on Papers Laid on the Table of the House (2017-18), having been authorized by the Committee to present this Report on their behalf, present this Seventeenth Report in respect of delay in laying of the Annual Reports together with Audited Accounts of the Indian Institute of Forest Management, Bhopal.

2. In terms of the recommendation of the Committee on Papers Laid on the Table contained in its First Report (5th Lok Sabha) presented to the House on 08.03.1976, an Organization which receives Grants-in-aid from the Government of India is required to lay its Annual Report and Audited Accounts within nine months of the closure of Accounting Year.

3. The Committee considered the matter of delays in laying of the Annual Reports and Audited Accounts of the Indian Institute of Forest Management, Bhopal and took oral evidence of the representatives of the Ministry of Environment, Forest and Climate Change at their sitting held on 22 March, 2017.

4. The Committee considered and adopted this Report at their sitting held on 21 December, 2017.

5. The Committee wish to express their thanks to the officers of the Ministry of Environment, Forest and Climate Change for furnishing the written replies, other material/information and for placing their views in the matter before the Committee.

6. The Observations / Recommendations of the Committee have been printed in bold letters at the end of the Report.

**New Delhi**
**December, 2017**
**Pausa, 1939 (Saka)**

**Chandrakant B. Khaire**
**Chairperson**
**Committee on Papers Laid on the Table**

# REPORT

## Delay in laying of the Annual Reports and Audited Accounts of the Indian Institute of Forest Management

Indian Institute of Forest Management (IIFM), Bhopal was established as an autonomous institution under the Ministry of Agriculture in 1982 and was later brought under the Ministry of Environment and Forests, Govt. of India in 1985. Since then, the Institute has developed as an educational, training, research and consultancy organisation at national and international level, in the area of forest management. It aims at providing high quality education and conducting research in the areas of professional management of Forests and Environment and has been striving to meet the demand for the managerial manpower of this sector. The IIFM is funded by Government of India through Grant-in-aid by Ministry of Environment, Forest and Climate Change.

2. As per Rule 212(3) of General Financial Rules (GFR), Government of India, the Annual reports and Audited Accounts of the Autonomous organisations are required to be laid in the Table of the House within nine months of the closing of the Accounting year.

3. As per the recommendation of the Committee on Papers Laid on the Table contained in its First Report (Paras 1.16 and 3.5), and Second Reports(Paras 4.16 and 4.18) of 5th Lok Sabha and Second Report (Paras 3.6 to 3.8) of 6th Lok Sabha presented to the House on 08.03.1976, 12.05.1976 and 22.12.1977 respectively, the Annual Report and Audited Accounts together alongwith Review Statement of the Institutes are required to be laid within 09 months of the close of the respective Accounting Year. To comply with this requirement proper time schedule should be laid down for compilation of Annual Report and Accounts and their auditing. The Committee felt that normally a period of 3 months would be sufficient for compilation of accounts and their submission to audit; the next 6 months might be given for auditing of accounts; printing of the report and sending it to Government for laying. If for any reason, the Annual Reports and Audited Accounts of the Institutes could not be laid within the prescribed period of 9 months, the Ministry concerned should lay a Statement within 30 days of the expiry of the said period or as soon as the House meets whichever is later, explaining the reasons as to why the documents could not be laid in time.

4. The scrutiny by the Parliamentary Committee on Papers Laid on the Table reveals that the Annual Reports and Audited Accounts of the IIFM for the years from 2013-14 to 2014-15 were laid on the Table of the House with delays ranging from 07 months to 11 months. The dates of laying and extent of delay, in laying of the Annual Reports/Audited Accounts of the IIFM have been given at Annexure-I.

5. The Ministry of Environment, Forest & Climate Change has laid a Statement along-with Annual Reports and Audited Accounts of the IIFM for the years 2013-14 and 2014-15 on 04.08.2015 and 07.12.2016. Hon'ble Minister of State for Environment, Forest & Climate Change submitted the reasons for delay in laying of the Annual Reports and Audited Accounts for the years 2013-14 and 2014-15 on the Table of the House.

6. The chronological sequence of different activities for finalization of Annual Reports and Audited Accounts of the IIFM for the years 2013-14 and 2014-15 as furnished by the IIFM has been given at Annexure-II .

7. On being asked by the Committee about the reasons for delays in laying the Annual Reports and Audited Accounts of IIFM, the IIFM in its written note submitted as under:-

> *"The Audited Accounts are part of the Annual Report. IIFM makes its best effort to see that the Annual report is submitted to MoEF &CC well in time so that the same can be laid on the table of the Parliament. The Annual Report can only be printed after the Adoption of the same in the Annual General Meeting for which the Hon'ble Minister of State for Environment, Forest & Climate Change is the President of IIFM Society. After the minutes are received, the printed Annual Report is then sent to MoEF&CC for laying on the table of the House of Parliament. The AGM Society meeting could not be held due to unavoidable reasons. The inconvenience in delay is deeply regretted.The AGM could only be convened on 22/02/2015 to consider the Annual Report and Annual Account for the year 2013-14 and on 01/06/2016 for approving the Annual Report for 2014-15. The AGM is scheduled on13/04/2017 for approving the Annual Report & Accounts for the year 2015-16."*

8. As regard to identification of the stages at which the delays have occurred during all these years and also as to how the Institute propose to curtail delays in future, the IIFM in its written note submitted as under:-

> *"The main reason of delay in laying the Annual Reports in the table of the House is due to delay in getting timely approval in the Annual General Meeting.*
>
> *After the approval of the Competent Body, its translation, printing and other follow-up action for placing the Report in the Parliament also took some time. To avoid such*

*delays, care is being taken to organize the AGM meeting within the stipulated time and complete the task in a time bound manner."*

9. On the specific query as to whether there had been delay in appointment of auditors for the purpose of auditing of Annual Accounts of the IIFM for the years 2013-2014 and 2014-2015, IIFM in its written note stated as under:-

*"No. Timely action, with the approval of the Board of Governors has been taken to appoint the statutory auditors for auditing the accounts."*

10. The Committee however noted that the Auditors were appointed by the Institute for these years on 08.09.2014 & 28.07.2016 i.e. after 05 months and 16 months of closure of the Financial Year.

11. As regard to computerization of Accounts to facilitate speedy and timely compilation of Accounts, the IIFM in its written replies submitted as under:-

*"The Accounts of the Institute are partially computerized. Institute is in the process of developing ERP System."*

12. On being asked by the Committee about the mechanism in place in the Ministry to monitor the progress of work so as to ensure timely laying of the documents, IIFM in its written note stated as under :-

*"Yes. The progress of work to ensure timely submission of documents, etc. for laying before Parliament is monitored through review of activities in the meeting of Board of Governors (BoG) and Annual General Meeting (AGM) as per the Memorandum of Association of the IIFM Society and as per the guidelines issued by the Ministry vide communication dated 19/04/2007."*

13. As regards the query of the Committee about the remedial measures taken to ensure timely laying of the documents in the House, within the prescribed period of nine months from the close of accounting year, IIFM in its written reply stated as under:-

*"Yes. Time schedule has been prepared and circulated to all concerned for each stage of activities starting from preparing appointment of auditors, finalization of accounts, addressing audit queries, Convening and placing the Annual Report and accounts in the Board of Governors Meeting and Annual General Meeting of the Society, translation, tendering formalities for printing the Annual Report till its submission to the Ministry is being reviewed to ensure timely laying of the Annual Report on the Tables of the Lok Sabha and Rajya Sabha."*

14. The Committee considered the matter of delays in laying of the Annual Reports and Audited Accounts of IIFM for the years 2013-2014 and 2014-2015 and took evidence on the issue of the representatives of the Ministry of Environment, Forest and Climate Change and IIFM on 22 March, 2017.

15. Elaborating further the reasons for delay in laying of the Annual Reports and Audited Accounts of the IIFM, the representative to the Ministry during the evidence stated as under:

> *"There was delay in laying the Annual Reports for the year 2013-14 and 2014-15 in Parliament. The reasons for this was that the AGM was held late. One AGM was held on 22 February, 2015 and another on 01 June, 2016. I assure you that there will be all efforts to lay the Annual Report of 2015-16 earlier. For this it is scheduled to be held on 13 April, 2017."*

16. The Committee further enquired about laying of the Annual Report and Accounts for the year 2015-16. The representative of the Ministry during the evidence stated as under :

> *"Sir, three/four months are taken in printing etc. after AGM is held. AGM is chaired by our Hon'ble Minister"*

## Observations/Recommendations

**17. The Committee have time and again emphasized that both the Annual Reports and Audited Accounts of an Organisation should be laid on the Table of the House simultaneously so as to enable the Members of Parliament to get a complete picture of the working and activities of the Organisation. However, the Committee are disappointed to note that the Ministry of Environment, Forests and Climate Change has failed to comply with the specific recommendations of the Committee in laying the requisite documents of the Indian Institute of Forest Management, Bhopal before Parliament during the years 2013-14 to 2015-16. The committee note that the Annual Reports and Audited Accounts for the years 2013-14 and 2014-15 were delayed ranging from 07 and 11 months.**

**18. The Committee note that the work relating to preparation of the Annual Reports and Audited Accounts for the years 2013-14 and 2014-15 of IIFM had been completed on time but delay occurred in laying the Accounts before the Parliament due to their inability to hold AGM meeting in time. Hon'ble Minister of State for Environment, Forest and Climate Change is the President of IIFM Society and the AGM society meeting could not be held due to unavoidable reasons. Further, the documents for the year 2014-15 were laid in Winter Session of 2016 with delays of 11 months. As regards the year 2015-16, despite the assurance given by the representative of the Ministry of Environment, Forest and Climate Change to expedite laying of Annual Reports and Audited Accounts, the same were not laid during the Monsoon Session 2017. The IIFM submitted that they will be careful in the future and efforts will be taken to ensure that the Annual Reports and Audited Accounts statement will be laid in time.**

**19. The Committee urge upon the Institute and the Ministry of Environment, Forest and Climate Change to accord due priority to timely laying of these Reports before both the Houses of Parliament, due care should be taken to ensure all associated activities are completed and meetings held in a time bound manner so that there is no delay in laying the Annual Reports and Audited Accounts. The Committee also impress upon the Ministry that if for any**

**unavoidable reasons, the Annual Reports and Audited Accounts of the Institute could not be laid on the Table of the House within the stipulated time; a statement explaining the reasons as to why the requisite documents could not be laid within prescribed time period should be laid strictly within 30 days as recommended by the Committee in its earlier Report.**

**New Delhi**
**21 December , 2017**
**30 Agrahayana, 1939 (Saka)**

**Chandrakant Khaire**
**Chairperson**
**Committee on Papers Laid On the Table**

**Annexure-I**
**vide para 03 of the Report**

**Statement showing the dates of laying of the Annual Reports and Audited Accounts of the Indian Institute of Forest Management, Bhopal.**

| Year | Date of laying of Audited Accounts | Extent of delay |
|---|---|---|
| 2013-14 | 04.08.2015* | 7months |
| 2014-15 | 07.12.2016* | 11 months |
| 2015-16 | Not laid | - |

* Reference from Bulletin Part-I - Slip `B`

**Annexure-II**
**vide para 05 of the Report**

**The chronological sequence in respect of finalization of Annual Reports and Audited Accounts of the Indian Institute of Forest Management (HFM), Bhopal for the years 2013-14 and 2014-15**

| S. No | Questions | 2013-14 | 2014-15 |
|---|---|---|---|
| **a.** | The date on which auditors were appointed for auditing the Accounts;<br><br>**Time taken in Appointment after closure of F/Y** | 08/09/2014<br><br>05 months | 28/07/2016<br><br>16 months |
| **b.** | The date of compilation of Annual Accounts of Institute;<br><br>**Time Taken after appointment of auditors** | Last week of September<br><br>About 03 weeks | Last week of September<br><br>About 02 months |
| **c.** | The date on which the Annual Accounts were submitted to Auditors for auditing;<br><br>**Time taken after appointment of auditors** | Last week of September<br><br>03 weeks | Last week of September<br><br>02 months |
| **d.** | The date and duration for auditing the Annual Accounts of Institute by Auditors; | 1 or 2 months | |
| **e.** | The date of queries raised by Auditors during auditing of Annual Accounts; | During October-November | |
| **f.** | The date on which the replies to the audit queries was furnished to the Auditors; | During October-November | |
| **g.** | The date on which draft Audit Report was issued by Audit Authorities; | 3rd/4th week of November. | |
| **h.** | The date on which the final Audit Report received by Institute; | 01/12/2014 | 08/12/2015 |
| **i.** | The date of finalization of Annual Reports; | 23/12/2014 | 14/03/2016 |
| **j.** | The date on which documents were got approved in the AGM;<br><br>**Time taken after finalization of Annual Report** | 22/02/2015<br><br>02 months | 01/06/2016<br><br>2½ months |

| | | | |
|---|---|---|---|
| **k.** | Dates on which Reports were got printed | The Annual Reports for 2013-14 and 2014-15 were taken up for translation after approval by Board of Governors on 23/12/2014 and 14/03/2016 respectively and printed on 10/05/2015 and 21/09/2016 respectively. Printing taken about 45 days. | |
| | **Time taken in translation and printing of Report after finalization.** | 4½ Months | 06 Months |
| **l.** | The date on which documents were sent to the Ministry for being laid in House; and | 11/05/2015 | 29/09/2016 |
| **m.** | The date of laying of the documents on the Table of the House | 04/08/2015 | 07/12/2016 |
| | **Time taken by the Ministry after receipt of the Annual Report and Audited Account** | About 03 months | About 03 months |

**THE EXTRACTS OF THE MINUTES OF SITTING OF THE COMMITTEE ON PAPERS LAID ON THE TABLE (2016-2017) HELD ON 22 MARCH, 2017**

* * *

The Committee sat on Wednesday, 22 March, 2017 from 15:30 hrs to 16:30 hrs. in Committee Room 'C', Parliament House Annexe, New Delhi.

**PRESENT**

Shri Chandrakant Khaire - **Chairperson**

**MEMBERS**

2. Shri Dushyant Chautala
3. Smt. Veena Devi
4. Shri P.C. Gaddigoudar
5. Shri Choudhury Mohan Jatua
6. Shri Bheemrao B. Patil
7. Shri Sanjay Kaka Patil
8. Shri Manohar Untwal

**SECRETARIAT**

| | | | |
|---|---|---|---|
| 1. | Shri U.B.S. Negi | - | Joint Secretary |
| 2. | Smt. Rita Jailkhani | - | Director |
| 3. | Smt. Maya Lingi | - | Additional Director |

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**REPRESENTATIVES OF THE MINISTRY OF ENVIRONMENT, FOREST & CLIMATE CHANGE**

| | | |
|---|---|---|
| 1. | Dr. S.S. Negi | D.G. Forest & Special Secretary |
| 2. | Dr. Suneesh Buxy | DIG, Forest |

**REPRESENTATIVES OF THE INDIAN INSTITUTE OF FOREST MANAGEMENT, BHOPAL**

| | | |
|---|---|---|
| 1. | Dr. Anil Kumar | ADG of Forest & Director |
| 2. | Prof. Sandeep Tambe | Chief Administrative Officer |

At the outset, the Hon'ble Chairperson welcomed the Members to the sitting of the Committee.

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7. The representatives of the Ministry of Environment, Forests and Climate Change and the Indian Institute of Forest Management (IIFM), Bhopal were then ushered in.

8. The Chairperson welcomed the representatives of the Ministry of Environment, Forests and Climate Change and the Indian Institute of Forest Management (IIFM), Bhopal to the sitting of the Committee and explained to them that the meeting has been called to discuss the reasons for delays in laying of the Annual Reports and Audited Accounts of the Institute.

9. The representative of the Ministry submitted before the Committee that the IIFM was established in the year 1982. The representatives further submitted that there was delay in laying the Annual Reports of the year 2013-14 and 2014-15 in Parliament. The reasons for this was that the AGM was held late. One A.G.M. was held on 22.02.2015 and another on 01.06.2016. The representatives assured to the Committee that all efforts would be taken to lay the Annual Report of 2015-16.

The Committee further enquired about laying of the Annual Report and Accounts for the year 2015-16. The representative of the Ministry stated that it was not feasible for them to lay the documents during the forthcoming Monsoon Session as preparation of these documents would required more time. The Chairperson directed the representatives of the Ministry and IIFM to

complete all the process of the laying of the documents in the House before forthcoming Session.

10. Thereafter, the Hon'ble Chairperson thanked the representatives of the Ministry and the IIFM, Bhopal for useful discussion - in connection with examination of the subject.

The witnesses then withdrew.

11. A copy of the verbatim proceedings of the sitting of the Committee has been kept on record.

**The Committee then adjourned.**

**THE EXTRACTS OF THE MINUTES OF THE SITTING OF THE COMMITTEE ON PAPERS LAID ON THE TABLE (2017-2018)**

The Committee sat on Thursday, 21 December, 2017 from 15:00 hrs to 16:00 hrs. in Committee Room No. 03, Parliament House Annexe Extention, New Delhi.

**PRESENT**

Shri Chandrakant Khaire - **Chairperson**

**MEMBERS**

2. Shri P.C. Gaddigoudar
3. Shri Laxman Giluwa
4. Shri Choudhary Mohan Jatua
5. Shrimati Mausam Noor
6. Shri Bheemrao B. Patil
7. Shri Bishnu Pada Ray
8. Shri Manohar Untwal

**SECRETARIAT**

1. Dr. Preeti Srivastava - Joint Secretary
2. Smt. Rita Jailkhani - Director
3. Smt. Maya Lingi - Additional Director

**REPRESENTATIVES OF MINISTRY OF HEALTH AND FAMILY WELFARE (DEPARTMENT OF HEALTH AND FAMILY WELFARE)**

| | | |
|---|---|---|
| **1.** | **Ms. Preeti Sudan** | **Secretary** |
| **2.** | **Shri Arun Singhal** | **Joint Secretary** |

**REPRESENTATIVES OF ALL INDIA INSTITUTE OF MEDICAL SCIENCES, NEW DELHI.**

| | | |
|---|---|---|
| **1.** | **Dr. Randeep Guleria** | **Director** |
| **2.** | **Shri Neeraj Kumar Sharma** | **Sr. Financial Adviser** |

At the outset, the Hon'ble Chairperson welcomed the Members to the sitting of the Committee and briefly apprised them about the agenda of the sitting i.e. to consider draft Report regarding delay in laying of the Annual Reports and Audited Accounts of the Indian Institute of Forest Management, Bhopal and to take oral evidence of the representatives of the Ministry of Health and Family Welfare (Department of Health and Family Welfare) - in connection with delay in laying of the Annual Reports and Audited Accounts of the AIIMS, New Delhi.

2. Thereafter, the Committee took up for consideration the draft Seventeen Report regarding delay in laying of the Annual Reports and Audited Accounts of the Indian Institute of Forest Management, Bhopal.

3. After deliberations, the Committee adopted the Report without any modifications.

4. The Committee authorized the Hon'ble Chairperson to present the same to the Parliament.

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**The Committee then adjourned.**